

1997

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General Information

If a limited partnership, limited liability partnership (LLP) or real estate mortgage investment conduit (REMIC) cannot file its California partnership return by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers), it may file its partnership return on or before the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 15, 1998 (calendar year filers), without filing a written request.

However, to avoid late payment penalties and interest, 100% of the limited partnership's, LLP's or REMIC's tax liability of \$800 must be paid by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers). Use the payment voucher below to mail in the payment. Enter the tax due on the form FTB 3538 voucher below and **mail only the detached voucher portion** with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

If the return is filed by the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 15, 1998 (calendar year filers), the return will qualify for the extension.

Penalties and Interest

Remember, an extension of time to **file** the partnership, LLP or REMIC return is not an extension of time to **pay** the tax. If the limited partnership, LLP or REMIC fails to **pay** its total tax liability by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers), a late payment penalty plus interest will be added to the partnership tax due. If the limited partnership, LLP or REMIC does not **file** its return by the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 15, 1998 (calendar year filers), no extension exists and a late filing penalty and interest will be assessed.

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Calendar year or fiscal year beginning M M D D 1 9 9 7 , and ending M M D D 1 9 Y Y .	
Partnership/LLP/REMIC name DBA/Attention Delivery Address City, town or post office State ZIP code	Federal employer identification number (FEIN) Secretary of State file number Amount of payment (Calendar year — Due April 15, 1998) \$
Make your check or money order payable to "Franchise Tax Board." Write your FEIN and "FTB 3538 1997" on it. Mail this voucher and your check or money order to: <div style="text-align: center;"> FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0651 </div>	
For Privacy Act Notice, see form FTB 1131.	